

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

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In re:	:	Chapter 11
	:	
POINT BLANK SOLUTIONS, INC., <i>et al.</i> <sup>1</sup>	:	Case No. 10-11255 (PJW)
	:	
Debtors.	:	Jointly Administered
	:	
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**THIRD SUPPLEMENTAL DECLARATION OF ROBERT M. HIRSH IN  
SUPPORT OF APPLICATION FOR AN ORDER AUTHORIZING EMPLOYMENT  
AND RETENTION OF ARENT FOX LLP AS ATTORNEYS FOR THE OFFICIAL  
COMMITTEE OF UNSECURED CREDITORS *NUNC PRO TUNC* TO APRIL 26, 2010**

Robert M. Hirsh, declares under penalty of perjury that:

1. I am a partner in the Bankruptcy and Financial Restructuring Group at Arent Fox LLP (“Arent Fox”), a law firm which employs approximately 330 attorneys and maintains an office for the practice of law at 1675 Broadway, New York, NY 10019 as well as offices in Washington, DC and Los Angeles, CA.

2. This declaration (the “Third Supplemental Declaration”) is submitted to supplement the Declaration of Andrew I. Silfen submitted on May 17, 2010, the First Supplemental Declaration filed on June 16, 2010 and the Second Supplemental Declaration filed on July 21, 2010, in support of the Application (the “Retention Application”) of the Official Committee of Unsecured Creditors (the “Committee”) Point Blank Solutions, Inc. (“Point Blank”), and certain direct or indirect subsidiaries, as debtors and debtors-in-possession

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<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtors’ federal tax identification numbers and their respective addresses, are: Point Blank Solutions, Inc. (9361), 2102 S.W. 2<sup>nd</sup> Street, Pompano Beach, FL 33069; Point Blank Body Armor Inc., (4044), 2102 S.W. 2<sup>nd</sup> Street, Pompano Beach, FL 33069; Protective Apparel Corporation of America (9051), 179 Mine Lane, Jacksboro, TN 37557; and PBSS LLC (8203), 2102 S.W. 2<sup>nd</sup> Street, Pompano Beach, FL 33069.

(collectively, the “Debtors”) to employ and retain Arent Fox as counsel to the Committee *nunc pro tunc* to April 26, 2010.

3. Arent Fox files this Third Supplemental Declaration to identify connections to entities, which were provided by the Debtors in their Schedules, and are listed on Exhibit A hereto.

4. Annexed hereto as Exhibit B is a list of all entities and individuals with whom Arent Fox has or had a connection. As disclosed in Exhibit B, Arent Fox and its partners, counsel, and associates have in the past represented, currently represent, and may in the future represent entities that are creditors of the Debtors, or other parties-in-interest in the Debtors’ Chapter 11 cases in matters unrelated to these cases. Arent Fox has not, and will not, represent any creditors of the Debtors or other parties-in-interest in connection with the Debtors or these cases or have any relationship with any such entity which would be adverse to the Debtors or their estates.

5. **CBIZ Mahoney Cohen (f/k/a Mahoney & Cohen, CPA, P.C.)** - Arent Fox represents parties in several cases in which Charles M. Berk and other representatives of the certified public accounting provider and management consulting firm CBIZ Mahoney Cohen (f/k/a Mahoney & Cohen, CPA, P.C.) (“CBIZ”), and/or CBIZ, act as accountants and/or financial advisors. For example, Arent Fox and CBIZ are both involved in the following matters: Arent Fox represented the Official Committee (the “TKO Committee”) of Unsecured Creditors of TKO Sports Group, USA, Limited, an unrelated Chapter 11 case in the Southern District of Texas, Case No. 05-48509, in which Mahoney & Cohen, CPA, P.C. (“Mahoney Cohen”) served as accountants to the TKO Committee; Arent Fox represented the Official Committee (the “Cross Media Committee”) of Unsecured Creditors of Cross Media Marketing

Corp., *et al.*, an unrelated Chapter 11 case in the Southern District of New York, Case No. 03-13901 (BRL) in which Mahoney Cohen served as accountants to the Cross Media Committee; Arent Fox represented the Official Committee (the “Sitnal Committee”) of Unsecured Creditors of Sitnal, Inc., an unrelated Chapter 11 case in the Southern District of New York, Case No. 04-13589 (ALG) in which Mahoney Cohen served as accountants to the Sitnal Committee; Arent Fox represented the Official Committee (the “Fortunoff Committee”) of Unsecured Creditors of Fortunoff Holdings LLC, *et al.*, an unrelated Chapter 11 case in the Southern District of New York, Case No. 09-10497 (RDD) in which CBIZ served as financial advisors to the Fortunoff Committee; Arent Fox represented the Official Committee (the “EBW Committee”) of Unsecured Creditors of Everything But Water, LLC, *et al.*, an unrelated Chapter 11 case in the District of Delaware, Case No. 09-10649 (MFW) in which CBIZ served as financial advisors to the EBW Committee; Arent Fox currently represents the Official Committee (the “BH S&B Committee”) of Unsecured Creditors of BH S&B Holdings LLC, *et al.*, an unrelated Chapter 11 case in the Southern District of New York, Case No. 08-14604 (MG) in which CBIZ serves as financial advisors to the BH S&B Committee; Arent Fox currently represents the Official Committee (the “Norwood Committee”) of Unsecured Creditors of Norwood Promotional Products Holdings, Inc., *et al.*, an unrelated Chapter 11 case in the District of Delaware, Case No. 09-11547 (PJW) in which CBIZ serves as financial advisors to the Norwood Committee. Additionally, Arent Fox represented Mahoney Cohen as defendant in a preference action entitled All Donn, Inc. v. Mahoney Cohen & Company, CPA, P.C., an unrelated adversary proceeding in the Southern District of New York, Adv. Proc. No. 06-01075 (RDD). The above list is representative and may not be an exclusive list of all matters in which Arent Fox and CBIZ are both involved.

6. **United Parcel Service (“UPS”) and Steven D. Sass.** UPS and certain of its affiliates are unsecured creditors in these cases. Arent Fox represented the Official Committee (the “Right Start Committee”) of Unsecured Creditors of Right Start Acquisition Company and Babystyle, Inc., unrelated Chapter 11 cases in the Central District of California, Case Nos. 09-11132 and 09-11141 (MT). Steven D. Sass and The Receivable Management Services Corporation (“RMS”), acted as representatives to UPS, a member of the Right Start Committee.

7. Arent Fox represents parties in several cases in which Mr. Sass acts in various capacities on behalf of UPS, on his own behalf and on behalf of others, including without limitation, the following: Arent Fox previously represented the Official Committee (the “AMS Committee”) of Unsecured Creditors of AMS Health Sciences, Inc., an unrelated Chapter 11 case in the Western District of Oklahoma, Case No. 07-14678. Steven Sass represented UPS, a member of the AMS Committee. Steven D. Sass LLC was appointed as plan trustee in the AMS case. Arent Fox represents him in that capacity. Arent Fox also represented the Official Committee (the “Fieldstone Committee”) of Unsecured Creditors of Fieldstone Mortgage Company, an unrelated Chapter 11 case in the District of Maryland, Case No. 07-21814-JFS. Steven Sass was chair of the Fieldstone Committee and Steven D. Sass LLC currently serves as post-confirmation litigation trustee. Arent Fox represents Steven D. Sass LLC in a limited capacity. Arent Fox also represented the Official Committee (the “Luminent Committee”) of Unsecured Creditors of Luminent Mortgage Capital, Inc., et al., an unrelated Chapter 11 case, in the District of Maryland, Case No. 08-21389-DK. Steven Sass was the representative of Committee member, Bowne & Co., Inc. on the Luminent Committee. Arent Fox represents the Official Committee (the “Asyst Committee”) of Unsecured Creditors of Asyst Technologies, Inc., an unrelated Chapter 11 case in the Northern District of California, Case No. 09-43246.

Steven Sass represents Bowne & Co., Inc., a member and chair of the Asyst Committee. Steven D. Sass, Kelli Bohuslav-Kail and RMS act as representatives of Bowne & Co., Inc., an unsecured creditor in the Protective Products of America, Inc., *et al.*, unrelated Chapter 11 cases in the Southern District of Florida, Case No. Case No. 10-10711-JKO and chair of the Committee.

8. In addition, Arent Fox represented debtors The Walking Company, Big Dog USA, Inc., and The Walking Co. Holdings, Inc. (collectively “TWC”), in unrelated Chapter 11 cases in the Central District of California, jointly administered under Case No. 09-15138-RR. Steven Sass and RMS represented UPS, a member of the TWC Committee.

9. Lastly, Arent Fox currently represents the Official Committee (the “Designer Committee”) of Unsecured Creditors of Designer License Holding Company, LLC and Designer Equity Holding Company, LLC, unrelated Chapter 11 cases in the Southern District of New York, Case No. 09-17661 (JMP). UPS and UPS Freight are unsecured creditors of Designer License Holding Company, LLC and Designer Equity Holding Company, LLC.

10. **Wells Fargo.** From time to time, Arent Fox has been engaged by Wells Fargo Bank, N.A., to handle discrete matters. Wells Fargo Bank, N.A. is a subsidiary of Wells Fargo & Company, a public holding company. Arent Fox has obtained waivers from Wells Fargo Bank, N.A. allowing Arent Fox to represent clients adverse to Wells Fargo Bank, N.A. (other than litigating against and being directly adverse to Wells Fargo Bank, N.A.). Arent Fox represented debtors The Walking Company, Big Dog USA, Inc., and The Walking Co. Holdings, Inc. (collectively “TWC”), in unrelated Chapter 11 cases in the Central District of California, jointly administered under Case No. 09-15138-RR. Arent Fox consulted with Wells Fargo Retail Finance, LLP, the pre-petition and post-petition lender in the TWC cases, and both parties

believed that Arent Fox's representation of TWC did not create a conflict, and therefore, no conflict waiver was required.

11. Arent Fox represents Wells Fargo Bank, N.A., as indenture trustee in Pliant Corporation, *et al.* (Chapter 11 Case No. 09-10443 (MFW), District of Delaware); Fremont General Corporation, *et al.* (Chapter 11 Case No. 08-13421 (EAS), Central District of California); and Pac-West Telecomm, Inc., *et al.* (Chapter 11 Case No. 07-10562 (BLS), District of Delaware). Gary Tepper, a partner in Arent Fox's D.C. office, has from time to time represented Wells Fargo Bank, N.A., and with the exception of one matter that is pending and concerns an unrecorded mortgage — where Wells Fargo, N.A. is a nominal named party, all of the other matters are finally concluded.

12. Arent Fox does not believe that the connections set forth on Exhibit B constitute a conflict. Arent Fox will continue to research potential conflicts with respect to its representation of the Committee in these cases and reserves the right to supplement its disclosures as necessary in order to disclose any conflicts or connections as appropriate.

I declare under penalty of perjury that the foregoing is true and correct. Executed this 17<sup>th</sup> day of September 2010, at New York, New York.

  
Robert M. Hirsh

## **EXHIBIT A**

### **Schedule E – Creditors Holding Unsecured Priority Claims:**

Broward County Tax Collector	Baldovinos, Quintina
Abreu, Michelle	Barochin, Leonne
Accilien, Marie T	Basant, Farida
Accius, Salimie	Batten, Katina
Acosta, Celina	Beauvais, Merandieu
Acosta, Francisco	Beline, Anne
Acosta, Yoisy	Beline, Jacques
Aguirre, Ines	Bello, Barbara
Alcantara, Rosangela	Belzinord, Matesse M
Alces, Altieri	Benitez, Melli A
Alcide, Cecilia	Benjamin, Marc A
Alcius, Dieudonne	Bermudez, Olivia
Alexandre, Marie G	Bernard, Clement
Alexandre, Wideline	Betancourt, Maria
Alexis, Dumy	Bien Aime, Marie V.
Alexis, Laurent	Bien Aime, Roselle
Alexis, Odette	Bien-Aime, Anante
Alfaro, Michael	Bien-Aime, Arlyta
Almetes, Rosette	Bigord, Jeanne
Altidor, Esther	Blanco, Erving
Altidort-Domini, Itha	Blemur, Gladys
Alvarado, Luis	Bobo, Marie R
Alvarado, Martha	Bodano, Damari
Alvarez, Gilberto	Bode, Lidia
Amador, Frank	Borgella, Jerry
Ambroise, Roseleine	Boulin, Marie
Andreas, Iris	Bover, Caridad
Antoine, Antoinette	Boza, Mayelin
Antoine, Paul	Bravo, Roberta
Aplice, Linda	Bregio, Robert
Artiles, Edelsa	Briley, Edward
Asse, Joel	Bruno, Alberto
Augustamar, Fidelia	Brutus, Beatrice
Augustin, Marie J	Bui, Tiem D.
Aurel, Pauline	Cabrera, Mary
Avrilien, Cecile	Cadet, Dieusana
Ayala, Jose	Cadet, Velanie
Ayala, Olga	Calero, Mercedes
Azanedo, Esther	Canton, Edny
Bacallao, Maritza	Canton, Yvonne
Baena, Alvaro	Capita, Eden Pierre
Baker, Nury	Carcamo, Katia

Cardenas, Luz M  
Casseus, Belanise  
Casseus, Nadine  
Castellanos, Luis F.  
Castillo, Nivia  
Castro, Jorge W  
Cedieu, Saintalia F  
Ceneac, Rose  
Ceron, Felicidad  
Chan, Silk Sue  
Chan-Yuen, Chau K  
Chang, Rosa  
Charite, Celine  
Charles, Appolon  
Charles, Dulaurienne  
Charles, Jeanne  
Charles, Magaline  
Charles, Rogette  
Charles, Solene  
Charles, Trujilo  
Chavez, Marjorie  
Chaviano, Ana L  
Cheng, Chin Hua  
Cherelus Jean, Julienne  
Cherelus, Elizabeth  
Cherry, Marie  
Chery, Jean L.  
Chevelon, Christine M  
Chevelon, Julie  
Chi, Chung Oi  
Chow Fung, Yim-Foon  
Chui, Yee  
Chui, Yung Chiu  
Cineus, Marie Yolande  
Cius, Marie  
Clark, Delois  
Clervil, Julie M  
Clervoyant-Louima, Rose  
Cochachi, Sonia  
Coissy, Guerline  
Coleman, Julia  
Collantes, Norma P.  
Colon, Melba  
Constant, Gaby  
Cooper, Lela Mae  
Coralen, Cathia

Cortes, Olivia  
Costilla, Nora  
Cruz, Felix  
Cruz, Lidia  
Cruz, Mercedes E  
Cyril, Marcdalene  
Cyrille, Cecile  
Dadaille, Patrick  
Dagobert, Marie  
Dalien, Baney  
Damis, Fernande  
Daniel, Cynthia  
Daniel, Melina  
Darbone, Anelise  
Datus, Anne M  
Dautin, Lina  
Davila, Benito Laboy  
Dawson, Trevor  
De Leon, Carlos  
De Pena, Fraile  
Debreus, Cerette  
Del Llano, Jose A.  
Delgado, Isaura  
Delgado, Kyu Suk  
Delgado, Rufina  
Demelien, Clermilia  
Deng, Xiu-Xiang  
Derilus, Altanise  
Desamour, Eliente  
Desir, Mimose  
Desliens, Anelia  
Desronvil, Huguette E.  
Destin, Yolene  
Diaz, Enrique  
Diaz, Niurka  
Dieujuste, Rosana  
Dieurestil, Betonise  
Difo, Aquile  
Difo, Eladia  
Difo, Ruth  
Difo, Yolanda  
Dipas, Maria  
Dorcely, Ilioca  
Dorelien, Marie  
Dorelus, Heleine  
Dorsainville, Wisly



Dort-Aime, Winifrid  
Dorvil, Alain  
Dorvil, Clorimene  
Durand, Marie Y  
Duron, Olga  
Echeverri, Jhon  
Echeverri, Maria Y.  
Edouard, Marie  
Egerton, Harry  
Egland, Perina  
Eliazar, Marie S  
Elifils, Frasier  
Elozier, Maxot  
Escobar, Maribel  
Espinosa, Julian  
Estime, Elouse  
Estimond, Esdras  
Etienne, Frantz  
Etienne, Jeanne  
Etienne, Lunie  
Etienne, Oricile  
Etienne, Rosenique  
Eugene, Laurette  
Excellent, Marie  
Exius, Angella  
Exume, Jean F.  
Fan, Chan Juan  
Faustin, Liliane  
Felisnor, Adeline  
Felissaint, Phila  
Felix, Marie  
Ferdinand, Marie L  
Fernand, Marianne  
Fernandez, Marina  
Fertil, Prochard  
Figueras, Libania  
Fils-Aime, Lucienne  
Fleuridor, Blandine  
Fleuridor, Cerilien  
Fleuridor, Leodil  
Fleuridor, Rolande  
Fleuridor, Rosita  
Fleurimond, Paulette  
Florelly-Louis, Gertha  
Flores, Sandra  
Florival, Marie L.

Florvilus, Marie Therese  
Forbes, Godfrey  
Forbes, Godfrey D.  
Francois, Alexandra  
Francois, Carole  
Francois, Chostene  
Francois, Julmique  
Francois, Lovia  
Frias, Blanca  
Frometa, Martiana  
Fugere, Marie Paulette  
Fung Lau, Pui Lin  
Fung, Yuk  
Gabbidon-Dixon, Florence  
Galiot, Philona  
Garcia, Idalmis  
Garcia, Marilyn C  
Garcon, Therese  
Garzon, Adolfo  
Garzon, Deyar  
Gebor, Freddy  
Genescar, Marie  
George, Jislene  
Germaine, Jesutane  
Gesualdo, Rosa  
Gilbruna, Beaubrun  
Gilles, Marise  
Girard, Rollande  
Goldestein, Steven  
Goman, Charitable  
Gomez, Blanca  
Gomez, Cruz  
Gomez, Domitila  
Gomez, Karina  
Gomez, Maria  
Gonzalez, Luz  
Gonzalez, Maria E.  
Gonzalez, Orlando J  
Gorski, Walenty  
Gourdet, Solange  
Gracia, Dianie  
Gracia, Walta  
Grande, Ana  
Gross, Michael  
Guan, Shi C  
Guerrier, Jean V

Guerrier, Leonie  
Guggiana, Claudio  
Guillaume, Clara  
Guillaume, Frasilia  
Guillaume, Sebatien  
Guo, Li Qing  
Gutierrez, Ruth E  
Guzman, Karen  
Hamilton, Eugenie  
Harvey, Derrick  
He, Li  
He, Minjian S  
Henry, Wilson  
Hernandez, Irma  
Hernandez, Leandro  
Hernandez, Nellyvette  
Hernandez, Rosalba  
Hernandez, Teresa  
Herrera, Gloria  
Herrera, Juana  
Ho, Jinwei C  
Ho, Mei Fueng  
Homere, Jesula  
Honore, Angelique  
Honore, Ennee  
Huang, Cai Y  
Huang, Jin Ai  
Hudson, Vernuau  
Ibarguen, Rosa  
Ibarguen, Steve  
Jeong, Lon Sang  
Jeong, Sao In  
Ingram, Wayne  
Isidor, Pierre  
Isma, Inadese  
Jack, Hugo  
Jaramillo, Maria O.  
Jean Baptiste, Filteau A.  
Jean Baptiste, Presline  
Jean Gilles, Christine  
Jean, Angele  
Jean, Erla  
Jean, Francois  
Jean, Jeanne  
Jean, Lesley  
Jean, Marie

Jean, Marie E  
Jean, Predois  
Jean, Ramses  
Jean-Baptiste, Kerby  
Jean-Baptiste, Norcilia  
Jean-Charles, Marie M  
Jean-Gilles, Berlide  
Jean-Louis, Jean Danis  
Jean-Pierre, Saintlien  
Jeanlys, Marie L  
Jeantilus, Marie A.  
Jeune, Garnier  
Jian, Xuelian  
Jimenez, Irma  
Jimeranez, Marlene  
John, Souvenir  
Jonassaint, Madeleine  
Joseph, Aline  
Joseph, Amathia  
Joseph, Andoclais  
Joseph, Cedrole  
Joseph, Ceraide  
Joseph, Fenel  
Joseph, Ifauda  
Joseph, Leonne  
Joseph, Saintano  
Khaleel, Mohamed  
Kong, Duodi  
Lacombe, Jean Herard  
Lacroix, Pierrisena  
Lafuente, Marcia  
Laguerre, Marie-Anne  
Laguerre, Orianne  
Lai, Kam Y  
Lam, Cu Nhoc  
Lam, Yim-Lan  
Lara, Gisela  
Latorre, Richard  
Lavaux, Lunie  
Lavaux, Serge  
Lebrun, Fanette  
Lee, Hui Ling  
Lee, Yee  
Lee, Yin Q  
Leiderman, Sai K  
Lemus, Amando

Leon, Marina  
Leon, Rolando  
Leonard, Anestilia  
Leong, Shirley  
Leung, Michelle K  
Li, Yu Qing  
Li, Yumei  
Liang-Ho, Siu Chee  
Lin, Yue X.  
Linares, Horacio  
Lirette, Jonathan P  
Lopez, Cristina  
Lopez, Hirma  
Lopez, Jorge  
Lopez, Martha  
Lormeus, Marie J  
Lormil, Mireille  
Loudor, Odette  
Louima, Rose Mida  
Louis Jeune, Sarilia  
Louis XVI, Jeannine  
Louis, Adeline  
Louis, Amelia  
Louis, Aniclese  
Louis, Augusta  
Louis, Marine  
Louis, Romilus  
Louis-Charles, Marie L  
Louissaint, Marie  
Louissaint-Metayer, Guerda  
Lu, Rui Huan  
Lucien, Johnson  
Luckie, Nelly  
Luma, Philomene  
Macdermott, Michael  
Macias, Amparo  
Mai, Suoi  
Maine-Benitez, Sailyn  
Maldonado, Bernarda  
Mar, Isabel  
Mar, Maria  
Marc, Anna  
Marc, Assephie  
Marc, Delien  
Marc, Jean Moise  
Marc, Maguie

Marc, Meprisia  
Marcelin, Vitanise  
Maria, Donaira M  
Marius, Jean Kesner  
Marquez, Angelica  
Marrero, Migdalla  
Marrero, Norma  
Martins, Etelvina  
Mas, Linda  
Massenat, Roselaine  
McNeil, Rayan  
Mederos, Mercedes  
Meggie, Anthony  
Meggie, Jeremiah  
Meletz-Aguilar, Maria  
Melidor, Rosette  
Menard, Fesilia  
Mendoza, Caesar A  
Mendoza, Danilo  
Mentor, Marie C  
Mercidie, Marie  
Merdelus-Severe, Selphise  
Merisier, Jocelyne  
Merizier, Oscame  
Mesidor, Benita  
Metayer, Avila  
Metayer, Mirlene  
Methesier, Anne  
Meus, Beliard  
Michel, Eddy  
Michel, Marie  
Michel, Neritee  
Michel, Rose Marie  
Midi, Claude  
Milian, Elsa  
Million, Guilene  
Miranda, Nilbia  
Miranda, Rolando  
Miro-Quesada, Jose  
Mondelus, Neremie  
Morales, Eneida  
Mordaunt, Olga A  
Morejon, Caridad  
Morinvil, Lisena  
Mortimer, Exancia  
Moya, Sol

Munck, Eduardo  
Murat, Adele  
Nemorin, Marie M.  
Newton, Maria L  
Ng, Shuk Yee  
Ng, Yuk Shan  
Nguyen, Tai  
Noel, Betty  
Noel, Sainte-Helene  
Noelzius, Wisler  
Norelia, Senaize  
Norelus, Marie A  
Normilus, Maricile  
Nunez, Felix  
Nunez, Francisco A.  
Nunez, Luz  
Nur-Ossa, Maria  
Ortega, Amparo  
Ortega, Candida  
Ortiz, Jeffrey  
Ortiz, Julio  
Ospina, Claudia  
Pantoja, Ines  
Pantoja, Rosa  
Pantoja, Salvador  
Parsons, Randal D  
Pascal, Dieudonne  
Paul, Bertina  
Paul, Emily  
Paul, Marie R.  
Paul, Martine  
Paul, Roseline  
Payoute Florveus, Bertha  
Payoute, Berthony  
Pean, Paulette  
Peeler, Quincy  
Pelicier, Marie M  
Pereira, Marcelo  
Perez, Martha D  
Peters, Gislaine  
Petit, Therese  
Petit, Wilbert  
Petit-Raymond, Maritha  
Philippe, Rodrigue  
Philippe, Roseline  
Philistin C, Gertrude

Philius, Madeleine  
Pierre Louis, Marie  
Pierre Louis, St Armand  
Pierre, Aline  
Pierre, Immacula  
Pierre, Joseph M  
Pierre, Livona  
Pierre, Lucilia D.  
Pierre, Marie  
Pierre, Marie K.  
Pierre, Michelet  
Pierre, Nervilia F.  
Pierre-Louis, Elvire A  
Pierre-Louis, Herode  
Pierrot, Guilin  
Pierrot, Jeannette  
Pineda, Walfre  
Pineda, Zoila  
Pinzon, Maria Teresa  
Placide, Wilna  
Polo, Edelmira  
Pradel, Marie  
Printemps, Prenul  
Progoulis, Nipa  
Prophete, Marie  
Prophete, Marie L.  
Prosper, Emanie  
Qiu, Wenyu  
Quintero, Lucila  
Rajak, Abdul  
Ramjattan, George  
Ramos, Yaquelin  
Regis, Sthere  
Remonvil, Duprevil  
Remy, Guy Louis  
Remy, Monique  
Rene, Rodolphe  
Renteria, Araceli  
Reyes, Alberto  
Reyes, Dora  
Reyes, Gissette  
Reyes, Isabel  
Reyes, Maria  
Reyes, Rosa  
Rivas, Lety Y.  
Rivera, Erik

Rivera, Marielly  
Robaina, Ana  
Robinson, James  
Robinson, Richard  
Robledo, Maria  
Rodriguez, Alfonso  
Rodriguez, Carmen  
Rodriguez, Carmen M  
Rodriguez, Emilia  
Rodriguez, Layna  
Romagosa, Juana  
Rosabal, Mayra  
Rosabal, Olivia  
Roseme, Dieumene  
Ruan, Xue  
Ruan, Xuemei  
Ruano, Alba  
Rubio, Maria Teresa  
Rubio, Sirenia  
Rufin, Desilia Isma  
Ruiz, Alvaro  
Ruiz, Bertha  
Ruiz, Consuelo  
Ruiz, Domisila  
Ruiz, Maria E.  
Ruiz, Martir  
Ruiz, Zonia  
Saint Fleur, Marie  
Saint Jean, Marie C.  
Saintcyr, Viviane  
Saintil, Claudine  
Saintil, Luvenie  
Saintvil, Marilene  
Sainvil, Dulia  
Sainville, Vanita  
Sainz, Aurora  
Salazar, Carlos  
Salazar, Jose J  
Salazar, Maria  
Samuels, Maurice W  
Sanchez, Rosalba  
Santana, Gitane  
Santiago, Amalia  
Santiago, Horalia  
Saucedo, Rosa  
Saucedo, Teresa

Schudamone, Clifton  
Selmour, Noelzare  
Semil, Julesaint  
Semil-Dormevil, Mafrine  
Serra, Norha  
Severe, Enilia  
Siceron, Jean  
Siffort, Marie  
Simon, Allan C.  
Simon, Anne E  
Sineus, Matilie  
Skladan, John  
Soares Pereira, Carmelita  
Sosa, Ramon R.  
St Leger, Marie Alicia  
St. Fleur - Blaise, Anise  
St. Hilaire, Roselaine  
St. Leger, Marie Ernite  
Sterlin-Sinvictor, Cedilia  
Su, Sheng Jie  
Suazo, Ana  
Sully, Marie B  
Sun, Liqiao  
Sylvain, Nadia  
Sylvain, Wilfrid  
Tabares, Hugo  
Tador, Ophanise  
Tam, Hong Y.  
Tamayo, Virgen  
Taneleus, Tecilia  
Tanelus, Celisianne  
Tang, Shin-Chin  
Tang, Thu  
Tang, Wan  
Tanis, Sylvia  
Taveras, Arisleida  
Taylor, Charles  
Tejada, Rosmery  
Telifort, Eulugene  
Thelemaque, Elialie  
Thelusma, Charite  
Thomas, Daphnee  
Thomas, Magda  
Tibois, Lauranie  
Tiennat, Faunise  
Timogene, Monique

Tiogene, Rosemene  
Torres, Ana  
Torres, Emelia  
Torres, Gilberto  
Toussaint Compere, Gislaine  
Tran, Cuong  
Trivino, Blanca  
Turcios, Esperanza  
Turcios, Gelin  
Urbiztondo, Sara N  
Valbrun, Deliana  
Valcourt, Maguerite  
Valdivieso, Oscar  
Valdivieso, Pedro  
Valdivieso, Stalin  
Valdivieso, Yuri  
Valerio, Maria  
Valle, Leovigilda  
Valle, Rosalba  
Valmond, Wilda  
Valtrin, Marie I  
Vargas, Hortencia  
Vargas, Julia Y  
Vasquez, Sandra  
Vasquez, Yessenia  
Vazquez, Francisco  
Vega, Rolando A.  
Velasco, Xavier  
Velasquez, Raul  
Venable, James  
Vigo, Nancy  
Vilceant, Jeanne  
Vilcent, Henriette  
Vilfrard, Leonne  
Villegas, Maria  
Vincent, Imona  
Vuong, Quan K  
Wexler, Larry  
Willen, Geoffrey L  
Wong, Suk Yi  
Wong, Wai  
Xue Xia, Liang  
Yang Ho, Siu Kin  
Yang, Mei  
Ye, Yan Fang  
Ye, Yong Q.

Yip, Yam  
Yu, Hung-Yen  
Yundt, Justin  
Zama, Robert  
Zambrano, Nelly  
Zapata, Juana E  
Zapata, Lorenzo M  
Zegarra, Elsa  
Zephyrin, Dorilia  
Zhao, Guozhu  
Campbell County (Jacksboro, TN)  
Abati, Ernest  
Agostini, Claudette  
Ali, Nafeza R  
Anderson Jr., John M  
Antorcha, Evy-Marie  
Arrington, Charles R.  
Augustin, Melinda  
Borday, Manuel  
Burns, William R.  
Christopher, Dornis  
Chung, Mi Kyung  
Clark, Denise  
Colon, Felix L  
Corker, Melvina  
Coronel, Victor  
Doery, Michelle  
Foreman, Michael  
Gallagher, Maryan  
Goff, Shirley F  
Guido-Sanz, Jesus  
Hernandez, Jesus A  
Hidalgo-Gato, Charo  
Hildreth, Jayne  
Jonas, Deborah  
Jorgensen, Frederick W.  
King, Ronald R.  
Landstrom, Lori  
Levaraty, Agatha  
Lipson, Stuart  
Llopiz, Eden H  
Lu-Lai, Chun H  
MacLeod, Norman  
Martinez, Brenda Lee  
Martinez, Paula  
Mays, James  
Mendoza, Fabiola  
Miranda-Rivera, Deniese  
Mothe, Bruno  
Mountz, Ryan

Nadler, Neal  
Nagy Jr., Monte  
Nolan, Pamela  
Parks, Ardith  
Parks-Martin, Wendy  
Peetz, Darrell  
Pinkerton, Peggy  
Placucci, Filipe  
Quiles, Edward  
Ramirez, Julio  
Restrepo, Liliana  
Ricardo, Vivian  
Rivera, Jovita  
Rodriguez, Cesar  
Salerno, John  
Santo-Spondike, Donna  
Schmidt, Hoyt  
Silva, Ana Karla  
Smith, Kathleen  
St. Pierre, Gerald  
Stallings, Patrick  
Sumner, David  
Sutyak, Jennifer  
Turner, Clete  
Turner, Sheila A.  
Vacca Jr., Nicholas  
Van Kannel, Daniel  
Vargas, Tezla G  
Wejnert, Richard  
White, Samuel B  
Wise, Dale  
Xu, Xiaolin  
Johnson, Bowen  
Turner, Clete  
Peetz, Darrell  
Schmidt, Hoyt  
Sutyak, Jennifer  
St. Pierre, Jerry  
MacLeod, Norm  
Martinez, Paula  
Arrington, Randy  
Wejnert, Rich  
King, Ron  
Turner, Sheila  
Wagner Marketing External Sales  
Martin, Wendy  
Burns, Burns  
Wills & Associates External Sales

**Schedule F – Creditors Holding Unsecured Nonpriority Claims:**

Accumed Innovative Technologies, Inc.	Global Technical Network, Inc.
Action Express LLC	Grainger
AIN Florida	Hertz Corporation
Alliance Transport, LLC	High Com Security Inc
Allstate Containers, Inc.	Holston Gases
American & Efird Mills	IC Industries Inc.
American Stamp Works, Inc.	J.B. Gury Manufacturing
Armchem International	Jerry Haleva and SMA c/o Thomas Girardi,
Avery Dennison RFID	Girardi Keese
Avis Rent A Car Systems, Inc.	JL Kaya Inc
Bearse Mfg Co, Inc	Life Stone Materials, LLC
Bradley Specialties, Inc.	Mar-Tec
Brookwood Companys Inc	Master Grass, Inc
Brother International Corp.	MSC Industrial Supply Co
Brothers Fire Protection Inc.	Mustang Survival Corp Canada
Broward Bolt	National Custom Prtg Inc
C.H. Robinson Worldwide IC	National Molding LLC
Cargo Transportation Services Inc.	National Outershell, Inc.
Carr Textile Corp	Nationwide Lift Trucks
Cazio T-Shirt Designers	Northeast Knitting Inc
City of Oakland Park	Nova Tech International LLC
Coats American Inc.	Office Depot, Inc.
Comp-Air Service Co	Online Labels Inc.
Cosgrove Enterprises Inc.	Outlast Technologies, Inc.
Creform Corporation	Pallet Consultants
Crown Equipment Corp	Pfaff Industrial of America Inc
Daymon Worldwide	Polymer Technologies Inc
Deltacare USA	Pratt Industries USA
Dennis Custom Pest Control	Pride Enterprises
Dennis Wagner	R L Carriers
Dependable Packaging Solutions	Reliable Fire & Safety
Diamond Needle Corp	Richard Neumeister
Dunlap Industries, Inc.	RTE Machine & Fabrication
E.I. Du Pont De Nemours & Company	Scott Notions Inc
Eagle Industries	Securities And Exchange Commission,
Eddington Thread Co.	Miami Regional Office
Fedex 2	Securities Class Action And Shareholder
Fedex Freight	Derivative Action, Carter Ledyard &
Fedex National LTL	Millburn, c/o Gary Sesser
Florida Power and Light	Sentry Insurance
G-Tech Machine & Tool	Sheffield Cutting Equipment
G2 Consulting LLC	Southeastern Freight Line
Gerber Technology Inc.	Southern Waste Systems
Gexpro	Specialty Converting, LLC



Staples Advantage  
 Sunbelt Rentals  
 Suncoast Marketing, Inc.  
 Top Value Fabrics, Inc  
 Toyota Financial Services Commercial  
 Finance  
 Tropical Trailer Leasing  
 Uline  
 United Parcel Service  
 United Water Company  
 Universal Sewing Machine Co., Inc.  
 UPS-Supply Chain Solution, Inc.  
 Velcro U.S.A., Inc.  
 Waste Management Southern Sanitation  
 Widby Fabric Labels  
 YKK U.S.A. Inc  
 YRC  
 Zip-It Sales Inc  
 A & M Tape And Packaging  
 Accumed Innovative Technologies, Inc.  
 Allstate Containers, Inc.  
 American Bag And Linen Company  
 Ascom Hasler/Ge Cap Prog  
 ATD-American Co.  
 Bay Bridge Administrators LLC  
 Blumenthal Lansing Company  
 Brookwood Companys Inc  
 Wells Fargo Century Inc  
 Brookwood Companys Inc  
 Carlton Group, Inc.  
 Carr Textile Corp  
 Caryville-Jacksboro Utilities  
 Coats American Inc.  
 Comcast Cable  
 Cook's Pest Control  
 Cooper Container Corp  
 Custom Apparel  
 Department of Justice  
 Dependable Packaging Solutions  
 DFAS  
 DIRECTEX  
 General Services Adminis. Industrial  
 Funding Fee (IFF/SIFT) for MAS Contracts  
 Great American Leasing Corp.  
 Henderson Machine Inc.  
 Holston Gases

Huber Textiles Inc  
 Integrity Furniture & Equipment  
 J. O. King, Inc.  
 Jerry Halerva  
 John C Tucker Co., Inc  
 John E Fox (The Fox Company)  
 Knox Fire Extinguisher Co  
 Div Desco Carbonic Inc.  
 Lawrence Schiff Silk Mills, Inc.  
 Lean Supermarket LLC  
 Life Stone Materials, LLC  
 Lift Truck Sales  
 Lincoln Fabrics Inc  
 McNeeley Family Phy.  
 MSC Industrial Supply Co  
 National Custom Prtg Inc  
 Northeast Knitting Inc  
 NYS Division of Parole  
 Old Dominion University  
 Online Labels Inc.  
 Outlast Technologies, Inc.  
 PC Mall Sales, Inc.  
 Piedmont Plastics  
 Practical Computer Solutions  
 Professional Compressed Air Service, Inc.  
 Quality Pallets  
 Quill Corporation  
 R.I. Knitting Company Inc.  
 RTE Machine & Fabrication  
 Safe N' Sound Security Services, Inc  
 Scott Solid Waste – TN  
 Securities And Exchange Commission  
 Miami Regional Office  
 Securities Class Action And Shareholder  
 Derivative Action  
 Carter Ledyard & Millburn c/o Gary Sesser  
 Sentry Insurance  
 Sewn Products Equipment  
 Sheffield Cutting Equipment  
 Sonobond Ultrasonics  
 Southeastern Freight Line  
 Spectra Environmental Group  
 Staples Advantage  
 Stimpson Co., Inc  
 The Gauge Shop  
 The Toner Company Inc.

Thermocopy of Tennessee  
 Time Payment Corp  
 Top Value Fabrics, Inc  
 U.S. Cavalry  
 Uline  
 United Parcel Service  
 Velcro U.S.A., INC.  
 Wilson Gas & Accessories  
 Wurzburg, Inc  
 YKK U.S.A., Inc.  
 YRC  
 A & M Tape and Packaging  
 Accesspoint Inc  
 ADP  
 ADT Security Services  
 Akerman Senterfitt  
 Allied Van Lines, Inc  
 American Police Beat  
 American Stock Transfer and Trust  
 Company  
 AT&T  
 ATECH  
 AUSA, Inc.  
 Avaya Financial Services  
 Avis Rent A Car Systems, Inc.  
 Benefit Outsource Inc  
 Bobit Business Media  
 Broadridge  
 Budget Rent A Car System Inc  
 Carr & Palmer, LLP  
 CCH Incorporated  
 CDW Direct LLC  
 CISCO WEBEX LLC  
 Coast To Coast Computer  
 Crystal Palms  
 Dell Financial Services, LLC  
 Deloitte Tax LLP  
 Deltacare USA  
 Department of Justice, Civil Division  
 Direct TV  
 DLA Piper US LLP  
 FEDEX 2  
 Flat Iron Capital  
 Frame Gallery  
 Gerber Technology Inc.  
 Gideon's Machinery Corp

Heller Ehrman LLP  
 Hodges Doughty & Carson  
 Hyperion Software  
 Insight  
 Integraserv, Inc  
 Integrated Professional Services, Inc.  
 Inveshare Inc  
 Iron Mountain Information  
 James Cambell Company  
 Jerry Haleva and SMA c/o Thomas V.  
 Girardi  
 Jesta I.S. INC.  
 JF Associates, Inc  
 Jose Lloreda Camacho & Co. S.A  
 Larry R. Ellis, c/o Mercer K. Clarke, Clarke  
 Silvergate & Campbell  
 Law Offices of Robert C Gottlieb  
 Loeb & Loeb LLP  
 Long Island Indicator Service  
 Marie Paul, c/o Donna M. Ballman, P.A.  
 Microsoft Financing--Microsoft Licensing  
 GP  
 MSI Consulting, APF fbo MSI Consulting  
 Oaklander Primary Med Associates  
 Ohio Tactical Officers Association  
 Paul Gionfriddo  
 PC Mall Sales, Inc.  
 Pitney Bowes Global Financial Services L  
 Praetorian Group  
 Premiere Global Services  
 Public Company Accounting Oversight  
 Board  
 Ritchie, Dillard, Davies  
 Ritter's Printing  
 Sandra L. Hatfield, c/o Andy Bouchard,  
 Bouchard Margules & Friedlander  
 Scalemen of Florida, Inc.  
 Securities and Exchange Commission,  
 Miami Regional Office  
 Securities Class Action and Shareholder  
 Derivative Action, Carter Ledyard &  
 Millburn, c/o Gary Sesser  
 Shrm Society For Human Resource  
 Management  
 Simakat LLC  
 Southeastern Printing Company

Standard & Poor's  
Staples Advantage  
Sterling Info Systems Inc  
STRATASERV  
Sun-Sentinel  
T-Mobile  
Tactical Armor Products  
Tags Labels Printing, Inc  
Terremark North America, Inc  
TGI Office Automation, LLC  
The Mergis Group  
Thomson Financial LLC  
Time Warner  
Tint World Inc.  
Trademark Info Corp  
Unishred FL LLC  
United Parcel Service  
Universal Sewing Machine Co., Inc.  
Venable LLP  
Verizon 2  
Washington State Tactical Officers  
Association  
Wells Fargo Financial Capital Finance D  
Zylon Warranty Reserve  
Jerry Haleva and Sargeant Major Associates  
c/o Girardi Keese  
Lifestone Materials, LLC  
Securities and Exchange Commission,  
Miami Regional Office  
Securities Class Action and Shareholder  
Derivative Action, Carter Ledyard &  
Millburn, c/o Gary Sesser

**Schedule G – Parties to Executory Contracts and Unexpired Leases:**

Atlantic Business Center, LLC	The Campaign Finance Institute c/o
DTC Industrial Trust Inc.	Newmark Knight Frank
General Building Maintenance, Inc.	FMS Enterprises Migun Ltd
Gerber Scientific International, Inc.	Lifestone Materials, LLC
National City Vendor Finance	PAMAS U.S., Inc.
Nationwide Lift Trucks	
Oracle	
Paul Gionfriddo	
Scovill Fastners Inc.	
Toyota Motor Credit Corporation	
Allstate Containers	
Gerber Scientific International, Inc.	
Innovative Water concepts, LLC	
ADP	
ADP 401(k) Plan	
Advanced Air Systems	
AFCO	
Avaya Financial Services	
Boyd Trantham	
Burr Pilger & Mayer, LLP	
Ceridan (Humana)	
Crowe Horwath	
D'AN Financial Services/ERM	
Dell Financial Services LLC	
Gerber Scientific International, Inc.	
Greater Bay Capital	
GW Communications	
Humana	
Humana - Group Vision Insurance	
Indian Gap Investments, LLC	
Iron Mountain	
James Campbell Company, LLC	
Jesta	
JF Associates, Inc.	
Joe Barker	
Microsoft	
Microsoft Licensing GP	
Mutual of Omaha	
National City Vendor Finance, Division of	
National City Commercial Capital Co.	
Oracle	
OTR /STR (Ohio Partnership)	
Sentry -Workers Compensation, Sentry	
Insurance	

**Current Officers, Directors & Shareholders:**

Michelle Doery (Chief Financial Officer)  
Sam White (Executive Vice President)  
Hightower Capital Management, LLC (Shareholder)

**Retained Professionals & Notices of Appearance:**

CBIZ Accounting, Tax & Advisory of New York, LLC and CBIZ, Inc.  
*Financial Advisors to the Official Committee of Unsecured Creditors*

Epiq Bankruptcy Solutions, LLC  
*Noticing, Claims and Balloting Agent*

Carr & Palmer, LLP  
*Special Litigation Counsel to Debtors*

Berger Singerman, P.A.  
*Special Litigation Counsel to Debtors*

Venable LLP  
*Special Government Contracting, Litigation and Government Investigation Counsel*

Olshan Grundman Frome Rosenweig & Wolosky LLP  
*Special Corporate Counsel to the Debtors*

Cole, Warren & Long, Inc.  
*Debtors' Executive Search Firm*

The Mergis Groups  
*Debtors' Executive Search Firm*

Pillsbury Winthrop Shaw Pittman LLP  
*Special Counsel to the Debtors' Special Committee*

Henry C. Kevane, Esq. (of Pachulski Stang Ziehl & Jones LLP)  
*Counsel to the Debtors*

Vincent J. Marriott, III, Esq.  
Steven M. Miller, Esq.  
Leslie C. Heilman, Esq.  
Ballard Spahr LLP  
*Counsel to E.I. du Pont de Nemours and Company*

Donald E. Rothman, Esq.  
Riemer & Braunstein LLP  
*Counsel to Steel Partners II, L.P.*

Steven M. Yoder, Esq.  
Etta R. Wolfe, Esq.  
Potter Anderson & Corroon LLO  
*Counsel to Steel Partners II, L.P.*

Kurt F. Gwynne, Esq.  
Kimberly E. C. Lawson, Esq.  
Reed Smith LLP  
*Counsel to Bank of America, N.A.*

Peter R. Knight, Esq.  
Latham & Watkins LLP  
*Counsel to Bank of America, N.A.*

Aaron R. Cahn, Esq.  
Gary D. Sessner, Esq.  
Laura A. Reeds, Esq.  
Carter Ledyard & Milburn LLP  
*Counsel to D. David Cohen (Shareholder)*

Frederick B. Rosner, Esq.  
Brian L. Arban, Esq.  
Messana Rosner & Stern LLP  
*Delaware Counsel to the Official Committee of Unsecured Creditors*

Matthew J. Troy, Esq.  
United States Department of Justice, Civil Division  
*Counsel to the United States of America*

Jennifer V. Doran, Esq.  
Hinckley, Allen & Snyder LLP  
*Counsel to Duro Textiles, LLC*

Brian W. Bisignani, Esq.  
Post & Schell, P.C.  
*Counsel to Aon Consulting*

Linda Boyle, Esq.  
*Counsel to tw telecom inc. (formerly Time Warner Telecom Inc.)*

Frank F. McGinn, Esq.  
Bartlett Hackett Feinberg P.C.  
*Counsel to Iron Mountain Information Management, Inc.*

R. David Sobel, Esq.  
Altfield & Battaile P.C.  
*Counsel to G Squared Consulting*

Neil B. Glassman, Esq.  
Justin R. Alberto, Esq.  
Bayard, P.A.  
*Counsel to Ryan Levenson*

Joseph T. Moldovan, Esq.  
Morrison Cohen LLP  
*Counsel to Ryan Levenson*

Richard L. Weisz, Esq.  
Hodgson Russ LLP  
*Counsel to Lincoln Fabrics Inc.*

Carl N. Kunz, Esq.  
Morris James LLP  
*Counsel to CIVF I-FL2W01, LLC*

**Party to Litigation with the Debtors:**

Jerry Haleva

**Subpoenaed Parties:**

Milbank, Tweed, Hadley & McCloy LLP  
Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.  
Lerach Coughlin Stola Geller Rudman & Robbins LLP, now known as Robbins Geller Rudman  
& Dowd LLP

## **EXHIBIT B<sup>2</sup>**

<b><u>Debtors' Party</u></b>	<b><u>Arent Fox Relationship</u></b>
Aaron R. Cahn, Esq.	Current Other Interested Party  Aaron R. Cahn, Esq. represents and/or represented a party-in-interest in an unrelated Chapter 11 case in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.
ADP	"ADP" -- Current & Former Adverse Party; Current & Former Other Interested Party  "Automatic Data Processing" -- Current & Former Adverse Party; Former Other Interested Party
ADT Security Services	"ADT Security Services" -- Current & Former Other Interested Party; Current & Former Adverse Party  "ADT/Electro-Protective Corp." -- Former Adverse Party (bankruptcy)  "ADT Logistics" -- Current Adverse Party
AFCO	"AFCO Steel" -- Former Other Interested Party, Former Client-Friendly  "AFCO Credit" -- Former Adverse Party  "AFCO" -- Current Adverse Party

<sup>2</sup> Party relationships are classified as: (i) Client; (ii) Former Client (no active matters are attributed to the client because all amounts have been billed and the entity or individual is no longer considered a client); (iii) Adverse; (iv) Other Interested Party (a party that is not a Client, a Former Client, Client Friendly or Adverse); (v) Client Friendly (a party who refers a client to Arent Fox; an affiliate of the client; possibly an officer or party who is not adverse to the client; or a party who is generally aligned with the Arent Fox client); (vi) Current Creditor (a party who is involved in another bankruptcy case involving an appearance by Arent Fox); (vii) Consumer Connection (a party with whom Arent Fox attorneys have some *de minimus* or consumer level connection, e.g., phone service, credit card or other personal goods or services); or (viii) Arent Fox Vendor Payment (a party to whom Arent Fox has issued a check, settlement payment, or paid for goods and services in the course of business).



<b><u>Debtors' Party</u></b>	<b><u>Arent Fox Relationship</u></b>
Akerman Senterfitt	Current Other Interested Party; Former Client-Friendly; Former Adverse Party  Akerman Senterfitt represents and/or represented parties-in-interest in unrelated Chapter 11 cases in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.
Allied Van Lines, Inc.	Current Other Interested Party; Former Adverse Party
American & Eñrd Mills	Current Other Interested Party
American Police Beat	Current Other Interested Party
Armchem International	Former Other Interested Party
Ascom Hasler/Ge Cap Prog	Former Other Interested Party
AT&T	"AT&T" in name --Current & Former Adverse Party; Current & Former Client-Friendly; Current & Former Other Interested Party; Former Co-Party
ATECH	"ATECH TOTALSOLUTION CO. LTD." -- Current Adverse Party
Avaya Financial Services	"Avaya" in name -- Current & Former Client; Former & Current Adverse Party; Current & Former Other Interested Party
Avery Dennison RFID	"Avery Dennison" in name -- Current Other Interested Party
Avis Rent A Car Systems, Inc.	"Avis Rent A Car" -- Former Other Interested Party
Baker Botts LLP	Former Client; Former Adverse Party; Former Client-Friendly  Baker Botts LLP represents and/or represented parties-in-interest in unrelated Chapter 11 cases in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.
Ballard Spahr LLP	Current & Former Adverse Party; Current Other Interested Party; Former Client-Friendly  Ballard Spahr LLP represents and/or represented parties-in-interest in unrelated Chapter 11 cases in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.

<b><u>Debtors' Party</u></b>	<b><u>Arent Fox Relationship</u></b>
Bank of America, NA	Current & Former Client; Current & Former Client Friendly; Current & Former Adverse Party; Current & Former Other Interested Party
Bartlett Hackett Feinberg P.C.	Bartlett Hackett Feinberg P.C. represents and/or represented a party-in-interest in an unrelated Chapter 11 case in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.
Bayard, P.A.	Current Client-Friendly; Current & Former Adverse Party; Current Other Interested Party  Bayard, P.A. represents and/or represented parties-in-interest in unrelated Chapter 11 cases in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.
Berger Singerman, P.A.	Current Adverse Party  Berger Singerman, P.A. represents and/or represented a party-in-interest in an unrelated Chapter 11 case in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.
Brian W. Bisignani, Esq.	Current Adverse Party  Brian W. Bisignani, Esq. represents and/or represented a party-in-interest in an unrelated Chapter 11 case in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.
Broadridge	"Broadridge Investor" -- Current Other Interested Party
Bryan Cave LLP	Former Client

<b><u>Debtors' Party</u></b>	<b><u>Arent Fox Relationship</u></b>
Budget Rent A Car System Inc.	<p>"Budget Rent A Car Corporation" -- Current Client; Former Adverse Party</p> <p>"Budget Rent A Car of Las Vegas" -- Current Client-Friendly.</p> <p>Arent Fox represents the Official Committee (the "Ethos Committee") of Unsecured Creditors of Ethos Design, LLC and Lounge 22, Inc., unrelated Chapter 11 cases in Central District of California. Budget Rent A Car of Las Vegas is a member of the Ethos Committee.</p>
Burns, William R.	"William Burns" -- Former Other Interested Party; Former Client-Friendly
C.H. Robinson Worldwide IC	Current Other Interested Party; Current Adverse Party
Cabrera, Mary	"Mary Cabrera Barba" -- Current Adverse Party
Carlton Group, Inc.	<p>"Carlton Capital Group" -- Current Other Interested Party</p> <p>"Carlton Group" -- Former Adverse Party</p>
Carter Ledyard & Milburn LLP	<p>Current Other Interested Party</p> <p>Carter Ledyard &amp; Milburn LLP represents and/or represented a party-in-interest in an unrelated Chapter 11 case in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.</p>
CBIZ Accounting, Tax & Advisory of New York, LLC and CBIZ, Inc.	<p>"CBIZ" in name -- Former Other Interested Party; Current Adverse Party; Former Client-Friendly; Current Other Interested Party</p> <p>For more information, see paragraph 5 above.</p>
CCH Incorporated	Former Client-Friendly; Former Adverse Party; Current & Former Other Interested Party
CDW Direct LLC	Current & Former Other Interested Party; Current Adverse Party

<b><u>Debtors' Party</u></b>	<b><u>Arent Fox Relationship</u></b>
CISCO WEBEX LLC	"Cisco Systems" -- Current & Former Client; Current & Former Adverse Party; Current & Former Client-Friendly; Current & Former Other Interested Party
Comcast Cable	"COMCAST" -- Former Client; Current & Former Client-Friendly; Current & Former Adverse Party; Current & Former Other Interested Party
Cook's Pest Control	Former Adverse Party
Covington & Burling LLP	Former Client; Former Client-Friendly; Former Adverse Party; Former Other Interested Party  Covington & Burling LLP represents and/or represented parties-in-interest in unrelated Chapter 11 cases in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.
Cruz, Felix	"Felix de la Cruz" -- Former Other Interested Party
D. David Cohen	"David Cohen" -- Former Client; Former Client-Friendly
Daymon Worldwide	Current Other Interested Party
Dell Financial Services LLC	Current Adverse Party; Current & Former Other Interested Party  "Dell Computer"-- Current & Former Adverse Party, Current Other Interested Party; Former Client
Deloitte Tax LLP	Former Client-Friendly; Current Other Interested Party
Department of Justice	Current & Former Adverse Party; Current & Former Other Interested Party
Direct TV	Current Client; Former Adverse Party; Current & Former Other Interested Party
DLA Piper US LLP	Current Adverse Party; Current Other Interested Party  DLA Piper US LLP represents and/or represented parties-in-interest in unrelated Chapter 11 cases in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.

<b><u>Debtors' Party</u></b>	<b><u>Arent Fox Relationship</u></b>
Donald E. Rothman, Esq.	Current Other Interested Party  Donald E. Rothman, Esq. represents and/or represented a party-in-interest in an unrelated Chapter 11 case in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.
DSM DYNEEMA B.V.	Current Other Interested Party
Dupont Advanced Fiber Systems	See E.I. Du Pont de Nemours.
E.I. Du Pont De Nemours & Company	Former Client; Current & Former Client-Friendly; Current & Former Adverse Party; Former Co-Party; Current & Former Other Interested Party  “DuPont” or “Du Pont” in name -- Current & Former Adverse Party, Other Interested Party
Epiq Bankruptcy Solutions, LLC	Current & Former Adverse Party; Current Other Interested Party  Epiq Bankruptcy Solutions, LLC acts and/or acted as claims and/or noticing agent for debtors in various unrelated Chapter 11 cases in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.
FedEx 2	See Fedex National LTL.
Fedex Freight	See Fedex National LTL.
Fedex National LTL	“FedEx” or “Federal Express” -- Current Client; Current Client Friendly; Current & Former Adverse Party; Current & Former Other Interested Party
Florida Power and Light	Current & Former Other Interested Party; Former Client-Friendly; Former Adverse Party
Frank F. McGinn, Esq.	Former Other Interested Party  Frank F. McGinn, Esq. represents and/or represented a party-in-interest in an unrelated Chapter 11 case in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.
General Building Maintenance, Inc.	Former Other Interested Party

<b><u>Debtors' Party</u></b>	<b><u>Arent Fox Relationship</u></b>
Gerber Scientific International, Inc.	"Admin Committee of Gerber Scientific" -- Former Client; Current Other Interested Party
Gonzalez, Luz	Former Other Interested Party
Gonzalez, Maria E.	"Maria Gonzalez" -- Former Client-Friendly
Goodwin Procter LLP	Former Client; Current & Former Adverse Party; Former Co-Party  Goodwin Procter LLP represents and/or represented parties-in-interest in unrelated Chapter 11 cases in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.
Grainger	"WW Grainger" -- Former Other Interested Party  "Grainger, Inc." -- Current & Former Other Interested Party; Current & Former Adverse Party; Current Client-Friendly
Gross, Michael	"Michael B. Gross" -- Former Adverse Party
Heller Ehrman LLP	Former Client
Henry, Wilson	"AR & Henry J Wilson INV" -- Former Adverse Party
Hernandez, Jesus A.	"Jesus Hernandez" -- Current Other Interested Party
Hinckley, Allen & Snyder LLP	Former Client
Hodgson Russ LLP	Current Adverse Party; Former Client-Friendly  Hodgson Russ LLP represents and/or represented parties-in-interest in unrelated Chapter 11 cases in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.

<b><u>Debtors' Party</u></b>	<b><u>Arent Fox Relationship</u></b>
Holland & Knight	Former Client; Current Adverse Party; Former Client-Friendly  “Mark Baker of Holland Knight” -- Current Adverse Party  Holland & Knight represents and/or represented parties-in-interest in unrelated Chapter 11 cases in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.
Humana	Former Client; Current & Former Adverse Party; Former Other Interested Party  “Human Health Plan of Florida” -- Former Client-Friendly  “Humana Insurance Company” -- Former Other Interested Party; Current Adverse Party  “Humana Hospital San Antonio TX” -- Former Adverse Party  “Humana Dental” -- Current Other Interested Party  “Humana Hospital” -- Former Adverse Party  “Humana Group Health Plan” -- Former Adverse Party
Humana - Group Vision Insurance	See Humana.
Insight	Former Adverse Party  “Insight Enterprises, Inc.” -- Current Other Interested Party
International Textile Grp	Current & Former Adverse Party
Iron Mountain	Current & Former Other Interested Party; Former Client-Friendly; Current & Former Adverse Party
James Cambell Company	Former Adverse Party
James Henderson	Former Adverse Party
Jean, Francois	Current Adverse Party

<b><u>Debtors' Party</u></b>	<b><u>Arent Fox Relationship</u></b>
Jean, Lesley	"Lesley Jean Hibbs" -- Former Adverse Party
JL Kaya Inc	Current Other Interested Party
John C Tucker Co., Inc.	Current Other Interested Party
JPS Composite Materials	Current Other Interested Party
Kurt F. Gwynne, Esq.	Current Other Interested Party  Kurt F. Gwynne, Esq. represents and/or represented a party-in-interest in an unrelated Chapter 11 case in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.
Leading Tech. Composites, Inc.	Current Other Interested Party
Lee, Yee	"Yee Lee Corporation" -- Current Client
Leslie C. Heilman, Esq.	Current Adverse Party; Current Other Interested Party  Leslie C. Heilman, Esq. represents and/or represented parties-in-interest in unrelated Chapter 11 cases in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.
Linda Boyle, Esq.	Current Other Interested Party  Linda Boyle, Esq. represents and/or represented parties-in-interest in unrelated Chapter 11 cases in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.
Loeb & Loeb LLP	Current & Former Other Interested Party  Loeb & Loeb LLP represents and/or represented parties-in-interest in several unrelated Chapter 11 cases in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.  Leah M. Eisenberg, a partner of Arent Fox representing the Committee, is the wife of Kevin Eisenberg, a partner at Loeb & Loeb LLP, based in the firm's New York office.



<b><u>Debtors' Party</u></b>	<b><u>Arent Fox Relationship</u></b>
Lopez, Jorge	<p>"Jorge L. Lopez-Balboa" -- Former Other Interested Party</p> <p>"Jorge Lopez" -- Former Adverse Party;</p>
Mar-Tec	"Martec Pharmaceutical" -- Former Adverse Party
McDermott, Will & Emery	<p>Former Client; Current &amp; Former Adverse Party; Former Other Interested Party</p> <p>McDermott, Will &amp; Emery represents and/or represented parties-in-interest in unrelated Chapter 11 cases in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.</p>
Microsoft	Former Client; Former Client-Friendly, Current & Former Adverse Party; Current & Former Other Interested Party
Microsoft Financing--Microsoft Licensing GP	Current Other Interested Party; also see Microsoft.
Microsoft Licensing GP	Current & Former Other Interested Party; also see Microsoft.
Milbank Tweed Hadley & McCloy LLP	<p>Current &amp; Former Adverse Party</p> <p>Milbank Tweed Hadley &amp; McCloy LLP represents and/or represented parties-in-interest in unrelated Chapter 11 cases in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.</p>
Mintz Levin Cohn Ferris Glovsky & Popeo	<p>Former Client-Friendly; Former Adverse Party; Current &amp; Former Other Interested Party</p> <p>Mintz Levin Cohn Ferris Glovsky &amp; Popeo represents and/or represented parties-in-interest in unrelated Chapter 11 cases in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.</p>

<b><u>Debtors' Party</u></b>	<b><u>Arent Fox Relationship</u></b>
Morris James LLP	Current & Former Other Interested Party  Morris James LLP represents and/or represented parties-in-interest in unrelated Chapter 11 cases in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.
Morrison Cohen LLP	Former Client-Friendly; Current Adverse Party  Morrison Cohen LLP represents and/or represented parties-in-interest in unrelated Chapter 11 cases in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.
MSC Industrial Supply Co	Former Client-Friendly; Current & Former Other Interested Party
Mutual of Omaha	Current & Former Other Interested Party; Former Adverse Party
National City Vendor Finance, Division of National City Commercial Capital Co.	"National City Commercial Capital" -- Former Adverse Party
National Molding LLC	Current Other Interested Party
Office Depot, Inc.	Former Client; Current & Former Adverse Party; Current & Former Other Interested Party
Old Dominion University	Former Client
Oracle	Former Client, Former Client-Friendly, Current & Former Adverse Party; Current & Former Other Interested Party
Outlast Technologies, Inc.	Current Client-Friendly
Pachulski Stang Ziehl & Jones LLP	Current & Former Adverse Party; Former Other Interested Party  Pachulski Stang Ziehl & Jones LLP represents and/or represented parties-in-interest in unrelated Chapter 11 cases in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.
Piedmont Plastics	"Regal Piedmont Plastics" -- Current Other Interested Party

<b><u>Debtors' Party</u></b>	<b><u>Arent Fox Relationship</u></b>
Pillsbury Winthrop Shaw Pittman LLP	<p>"Shaw Pittman" -- Former Client; Current &amp; Former Adverse Party; Current &amp; Former Other Interested Party</p> <p>Pillsbury Winthrop Shaw Pittman LLP represents and/or represented parties-in-interest in unrelated Chapter 11 cases in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.</p>
Pitney Bowes Global Financial Services L	"Pitney Bowes" -- Former Client; Current & Former Client-Friendly; Current & Former Adverse Party; Current & Former Other Interested Party
Potter Anderson & Corroon LLP	<p>Former Other Interested Party; Former Client-Friendly</p> <p>Potter Anderson &amp; Corroon LLP represents and/or represented parties-in-interest in unrelated Chapter 11 cases in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.</p>
Praetorian Group	Current Other Interested Party
Premiere Global Services	"Premier Global Services" -- Former Other Interested Party; Current & Former Adverse Party
PTI Machine	Current Other Interested Party
Quill Corporation	Current Adverse Party; Current Other Interested Party
Reed Smith LLP	<p>Former Client-Friendly; Current &amp; Former Adverse Party; Current &amp; Former Other Interested Party</p> <p>Reed Smith LLP represents and/or represented parties-in-interest in unrelated Chapter 11 cases in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.</p>
Reyes, Maria	"Maria Ester Gaumuch Reyes" -- Former Adverse Party

<b><u>Debtors' Party</u></b>	<b><u>Arent Fox Relationship</u></b>
Richard Kibbe & Orbe LLP	Former Other Interested Party (bankruptcy)  Richard Kibbe & Orbe LLP represents and/or represented a party-in-interest in an unrelated Chapter 11 case in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.
Riemer & Braunstein LLP	Former Client-Friendly; Current Adverse Party; Current Other Interested Party  Riemer & Braunstein LLP represents and/or represented parties-in-interest in unrelated Chapter 11 cases in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.
Robinson, James	Current & Former Adverse Party; Former Other Interested Party
Robinson, Richard	"Richard R. Robinson" -- Former Adverse Party
Salazar, Carlos	Current Client
Scott Notions Inc	Current Other Interested Party
Securities and Exchange Commission, Miami Regional Office	"US Securities & Exchange" -- Former Client-Friendly; Current & Former Adverse Party; Current & Former Other Interested Party; Former Co-Party
Service By Air	Current Adverse Party
Shrm Society For Human Resource Management	Former Other Interested Party
Smith, Kathleen	Former Other Interested Party
Sonobond Ultrasonics	Current Other Interested Party
Standard & Poor's	Former Client-Friendly; Former Adverse Party; Former Other Interested Party
Staples Advantage	"Staples" in name -- Former Client; Former Client-Friendly; Current & Former Adverse Party, Current & Former Other Interested Party

<b><u>Debtors' Party</u></b>	<b><u>Arent Fox Relationship</u></b>
Steven M. Miller, Esq.	Former Other Interested Party  Steven M. Miller, Esq. represents and/or represented a party-in-interest in an unrelated Chapter 11 case in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.
Sunbelt Rentals	Current Client-Friendly; Current & Former Other Interested Party
Sun-Sentinel	Current Adverse Party
Taylor, Charles	"Charles Taylor" -- Former Other Interested Party
Terremark North America, Inc	"Terremark Worldwide" -- Former Adverse Party
The Campaign Finance Institute c/o Newmark Knight Frank	"Newmark Knight & Frank" -- Current Client-Friendly; Former Adverse Party
Thomson Financial LLC	Current & Former Other Interested Party; Current & Former Adverse Party
Time Warner	See tw Telecom.
T-Mobile	Current Client; Current Client-Friendly; Current & Former Other Interested Party; Current & Former Adverse Party
Torres, Gilberto	Former Adverse Party
Toyota Financial Services Commercial Finance	Current Adverse Party; Former Other Interested Party
Toyota Motor Credit Corporation	Former Client  "Toyota Motor Corporation" -- Current Client  "Toyota Boshoku" -- Current Client  "Toyota Auto Body" -- Current Client  "Toyota Motor Sales" -- Current Client  "TOYOTA"-named entities: Current & Former Adverse Party; Former Co-Party; Current & Former Other Interested Party

<b><u>Debtors' Party</u></b>	<b><u>Arent Fox Relationship</u></b>
tw telecom inc. (formerly Time Warner Telecom Inc.)	<p>"TW Telecom" -- Current &amp; Former Other Interested Party</p> <p>"Time Warner" -- Current &amp; Former Client; Current &amp; Former Client-Friendly; Current &amp; Former Other Interested Party; Current &amp; Former Adverse Party</p>
Uline	Current & Former Other Interested Party
United Parcel Service	<p>"United Parcel Service" or "UPS" in name – Current &amp; Former Client-Friendly; Current &amp; Former Adverse Party; Current &amp; Former Other Interested Party</p> <p>Also see paragraphs 6, 7, 8 and 9 above.</p>
United States Department of Justice, Civil Division	See Department of Justice.
UPS-Supply Chain Solution, Inc.	See United Parcel Service.
Venable LLP	<p>Former Adverse Party; Current Other Interested Party</p> <p>Venable LLP represents and/or represented parties-in-interest in unrelated Chapter 11 cases in which Arent Fox represents and/or represented the Official Committee of Unsecured Creditors.</p>
Verizon 2	"Verizon" -- Current & Former Client; Current & Former Adverse Party; Current & Former Client-Friendly; Current & Former Other Interested Party
Wachovia Securities	<p>Current &amp; Former Client; Current &amp; Former Client Friendly; Current &amp; Former Adverse Party; Current &amp; Former Other Interested Party.</p> <p>Also see Wells Fargo Century Inc. and Wells Fargo Financial Capital.</p>
Waste Management Southern Sanitation	"Waste Management" -- Former Client, Adverse Party & Other Interested Party; Former Client-Friendly & Adverse Party (bankruptcies); Current Other Interested Party & Adverse Party (bankruptcies); Current Adverse Party

<b><u>Debtors' Party</u></b>	<b><u>Arent Fox Relationship</u></b>
Wells Fargo Century Inc.	<p>“Wells Fargo”: Current &amp; Former Client; Current &amp; Former Client Friendly; Current &amp; Former Adverse Party; Current &amp; Former Other Interested Party</p> <p>See also paragraphs 10 and 11 above.</p>
Wells Fargo Financial Capital	See Wells Fargo Century, Inc. & Wachovia Securities.
YKK U.S.A. Inc	YKK -- Former Client; Former Adverse Party; Current Other Interested Party
YRC	Current Other Interested Party